



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Lori Guckenber **Phone #:** (406) 882-4713

(Signature)

(Date)

Chair, Board of Trustees: Lori D. McClure

(Signature)

(Date)

County Superintendant Nancy Trotter Higgins

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
008	Workers Comp	LOCAL		
048	Rental	LOCAL		
049	Sales & Insurance Proceeds	LOCAL		
083	Interbel Cap Credits	LOCAL		
084	Interbel Grant	LOCAL		
085	Library Grant	LOCAL		
086	IPAD Grant	LOCAL		
094	Lincoln Electr Cap Credits	LOCAL		
095	Wrestling Camp	LOCAL		
097	Lincoln Electric Grant	LOCAL		
098	Interest all local	LOCAL		
099	MT Wildlife Grant	STATE		
100	Science Camp	LOCAL		
366	OTO Maintenance	LOCAL		
412	Reap	FEDERAL		
420	Title 1	FEDERAL		
430	Title II Part A	FEDERAL		84.367
456	Flathead Coop	LOCAL		
800	AYP Academic Reward	LOCAL		

Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	36,481.67	21,959.39	75,099.34	2,356.36
02	Taxes Receivable - Real and Personal (120-149)	3,219.40	386.05	433.27	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	39,701.07	22,345.44	75,532.61	2,356.36
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,219.40	386.05	433.27	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,259.18			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	35,222.49	21,959.39	75,099.34	2,356.36
52	TOTAL FUND BALANCE/EQUITY	36,481.67	21,959.39	75,099.34	2,356.36
53	TOTAL LIABILITIES AND FUND BALANCE	39,701.07	22,345.44	75,532.61	2,356.36

Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	701.83	9,106.06	92,333.35	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	701.83	9,106.06	92,333.35	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			1,776.00	
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			1,776.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	701.83	9,106.06	90,557.35	
52	TOTAL FUND BALANCE/EQUITY	701.83	9,106.06	90,557.35	
53	TOTAL LIABILITIES AND FUND BALANCE	701.83	9,106.06	92,333.35	

Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,188.10	3,237.11
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			8,188.10	3,237.11
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,188.10	3,237.11
52	TOTAL FUND BALANCE/EQUITY			8,188.10	3,237.11
53	TOTAL LIABILITIES AND FUND BALANCE			8,188.10	3,237.11

Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			49,277.77	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			49,277.77	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			49,277.77	
52	TOTAL FUND BALANCE/EQUITY			49,277.77	
53	TOTAL LIABILITIES AND FUND BALANCE			49,277.77	

Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,320.91	12,060.50		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,320.91	12,060.50		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	7,320.91	12,060.50		
52	TOTAL FUND BALANCE/EQUITY	7,320.91	12,060.50		
53	TOTAL LIABILITIES AND FUND BALANCE	7,320.91	12,060.50		

Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,068.91	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			10,068.91	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			10,068.91	
52	TOTAL FUND BALANCE/EQUITY			10,068.91	
53	TOTAL LIABILITIES AND FUND BALANCE			10,068.91	



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	86,066.26	92,419.01
1112	District Levy - Personal Property	575.23	880.54
1190	Penalties and Interest on Taxes	406.27	389.45
1510	Interest Earnings	135.64	146.29
3110	Direct State Aid	85,588.34	94,027.79
3111	Quality Educator	15,210.00	9,339.00
3112	At Risk Student	2,110.03	2,004.09
3113	Indian Education For All	591.60	626.40
3114	American Indian Achievement Gap	0.00	1,230.00
3115	State Spec Ed Allowable Cost Pymt to Districts	5,660.56	5,492.56
3116	Data For Achievement	435.00	600.00
3118	Natural Resource Development	609.92	1,055.61
3444	State School Block Grant	24,698.08	24,698.08
3446	SB96 Block Grant Reimbursement	361.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		222,447.95	232,908.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	68,504.22	61,796.54
			2XX Personal Services - Employee Benefits	487.29	5,041.55
			3XX Purchased Professional and Technical Services	988.80	955.50
			5XX Other Purchased Services	1,553.82	1,947.12
			6XX Supplies and Materials	10,968.11	12,379.83
			810 Dues and Fees	0.00	218.00
			8XX Other Expenditures	165.64	0.00
		221X	Improvement of Instruction Services		
			6XX Supplies and Materials	158.87	0.00
		222X	Educational Media Services		
			6XX Supplies and Materials	0.00	65.84
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	929.03	957.50
			5XX Other Purchased Services	8,806.64	8,288.88
			6XX Supplies and Materials	52.78	302.99
			810 Dues and Fees	496.00	574.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	3,999.97	2,000.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	1,600.00	1,600.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	16,975.65	19,655.88
			2XX Personal Services - Employee Benefits	2,919.31	3,080.52
			3XX Purchased Professional and Technical Services	3,459.57	774.69
			5XX Other Purchased Services	1,510.73	1,892.52
			6XX Supplies and Materials	1,128.11	1,289.50
			7XX Property and Equipment Acquisition	0.00	5,493.00
			810 Dues and Fees	156.00	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	13,451.11	19,507.40
			2XX Personal Services - Employee Benefits	1,274.32	1,709.44
			3XX Purchased Professional and Technical Services	698.50	877.00
			4XX Purchased Property Services	23,043.58	17,789.74
			5XX Other Purchased Services	482.64	372.60
			6XX Supplies and Materials	18,128.76	18,681.54
			7XX Property and Equipment Acquisition	14,365.00	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	852.64	802.27
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	13,453.11	19,551.56
			2XX Personal Services - Employee Benefits	158.32	120.80
			3XX Purchased Professional and Technical Services	485.68	482.33
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	58.00	0.00
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		1XXX Instruction			
			5XX Other Purchased Services	449.35	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,200.00	600.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	1,377.07	1,512.42
			2XX Personal Services - Employee Benefits	284.83	329.98
			5XX Other Purchased Services	61.60	126.50
			6XX Supplies and Materials	6,309.47	10,571.99
			810 Dues and Fees	85.00	170.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
412	Reap					
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	2,025.48	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				221,079.52	223,544.91	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					50,773.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					232,908.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					223,544.91	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	1,259.18	Less Last Year	24,914.50 (4b)	-23,655.32	
					-23,655.32	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					36,481.67	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,947.64	3,468.60
	1112 District Levy - Personal Property	28.76	79.91
	1190 Penalties and Interest on Taxes	23.78	33.42
	1510 Interest Earnings	109.50	52.44
	2220 County On-Schedule Trans Reimb	14,652.81	14,739.00
	3210 State On-Schedule Trans Reimb	14,652.81	14,739.00
	3444 State School Block Grant	131.78	131.78
	3446 SB96 Block Grant Reimbursement	15.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>39,562.59</u>	<u>33,244.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	6,971.87	7,562.03
			2XX Personal Services - Employee Benefits	652.08	660.58
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,134.16	996.34
			6XX Supplies and Materials	143.94	503.77
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	13,330.42	14,673.26
			2XX Personal Services - Employee Benefits	481.98	558.47
			3XX Purchased Professional and Technical Services	125.00	348.50
			4XX Purchased Property Services	779.97	2,760.33
			5XX Other Purchased Services	40.50	1,200.10
			6XX Supplies and Materials	4,942.24	5,566.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>28,602.16</u>	<u>34,830.33</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						23,545.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,244.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						34,830.33 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,959.39 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,591.51	9,633.73
	1112 District Levy - Personal Property	59.28	96.14
	1190 Penalties and Interest on Taxes	43.69	42.14
	1510 Interest Earnings	148.72	175.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,843.20	9,947.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					65,151.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,947.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					75,099.34	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	8.07	6.17
	1611 National School Lunch Program	3,205.51	0.00
	3220 State Food Services Match	54.73	57.05
	4550 Federal Child Nutrition	19,322.82	16,837.72
	4552 Fresh Fruit And Vegetable	1,140.42	1,354.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,731.55	18,255.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	281.51	322.46
		31XX	Food Services			
			1XX	Personal Services - Salaries	13,741.82	16,292.70
			2XX	Personal Services - Employee Benefits	204.72	817.31
			5XX	Other Purchased Services	185.35	0.00
			6XX	Supplies and Materials	11,312.48	1,039.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				25,725.88	18,471.65	

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						2,572.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,255.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,471.65 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,356.36 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.68	19.48
	2240 County Retirement Distribution	27,475.40	23,465.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,482.08	23,485.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	11,054.16	11,112.98
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	673.34	248.70
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	2,158.14	2,397.93
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	1,089.46	1,640.47
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,437.59	1,457.92
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,882.75	2,500.30
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	99.06	48.26
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	1,248.19	1,506.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,642.69	20,913.42



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					6,534.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,485.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,913.42	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,106.06	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
008	Workers Comp	
	1900 Other Revenue from Local Sources	1,445.46
049	Sales & Insurance Proceeds	
	1900 Other Revenue from Local Sources	1,446.16
083	Interbel Cap Credits	
	1900 Other Revenue from Local Sources	258.51
084	Interbel Grant	
	1900 Other Revenue from Local Sources	3,000.00
094	Lincoln Electr Cap Credits	
	1900 Other Revenue from Local Sources	1,042.27
098	Interest all local	
	1510 Interest Earnings	208.03
099	MT Wildlife Grant	
	1900 Other Revenue from Local Sources	1,067.75
100	Science Camp	
	1900 Other Revenue from Local Sources	224.55
412	Reap	
	4100 Federal Miscellaneous Grants - Direct from Feds	5,376.46
420	Title 1	
	4200 Title I, Part A, Improving Basic Programs	13,312.00
430	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,334.00
456	Flathead Coop	
	1900 Other Revenue from Local Sources	482.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		31,197.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
366	OTO Maintenance				
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		1,739.03
			366 Subtotal		1,739.03
412	Reap				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,527.54
			2XX Personal Services - Employee Benefits		848.92
			412 Subtotal		5,376.46



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
420	Title 1				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		11,318.82
			2XX Personal Services - Employee Benefits		1,985.88
			420 Subtotal		13,304.70
430	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		341.60
			5XX Other Purchased Services		667.00
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		1,362.96
		222X	Educational Media Services		
			3XX Purchased Professional and Technical Services		962.00
			430 Subtotal		3,333.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					23,753.75

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	83,113.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,197.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,753.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	90,557.35	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
008 Workers Comp	1,445.46	0.00	1,445.46
049 Sales & Insurance Proceeds	1,446.16	0.00	1,446.16
083 Interbel Cap Credits	258.51	0.00	258.51
084 Interbel Grant	3,000.00	0.00	3,000.00
094 Lincoln Electr Cap Credits	1,042.27	0.00	1,042.27
098 Interest all local	208.03	0.00	208.03
099 MT Wildlife Grant	1,067.75	0.00	1,067.75
100 Science Camp	224.55	0.00	224.55



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
366 OTO Maintenance	0.00	1,739.03	-1,739.03
412 Reap	5,376.46	5,376.46	0.00
420 Title I	13,312.00	13,304.70	7.30
430 Title II Part A	3,334.00	3,333.56	0.44
456 Flathead Coop	482.33	0.00	482.33
Total	31,197.52	23,753.75	7,443.77



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	4,340.00	3,868.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,340.00	3,868.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	0.00	226.40
			4XX Purchased Property Services	169.00	125.00
			5XX Other Purchased Services	0.00	20.70
			6XX Supplies and Materials	821.00	904.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				990.00	1,276.57

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	5,596.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,868.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,276.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,188.10	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 26
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	116.80	124.22	
	4820 Federal Impact Aid - Title VIII	2,953.00	1,396.99	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,069.80	1,521.21	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	42.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				42.50	0.00	

Schedule Of Changes Worksheet						Fund Code 26
Beginning Fund Balance						47,756.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,521.21 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						49,277.77 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	14.16	16.69
	3281 State Technology Aid	209.49	214.15
	3445 State Combined Fund School Block Grant	1,846.20	1,846.20
	3447 SB96 Combined Block Grant Reimbursement	36.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,106.39	2,077.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		1,440.00	315.00
		6XX Supplies and Materials		770.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,210.60	315.00

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	5,558.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,077.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	315.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,320.91	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	30.83	30.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>30.83</u>	<u>30.89</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					12,029.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,060.50	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	619.34
	1XXX Revenues from Student Activities	2,057.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,057.00</u>	<u>619.34</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	1,735.33	1,531.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,735.33</u>	<u>1,531.35</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	10,980.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	619.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,531.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,068.91	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	13,453.11	19,551.56
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	99,624.58	96,003.20
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	158.87	158.87
XX	XXX	26XX	41X Energy Utility Services	17,419.59	16,394.45
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,233.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,233.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,411.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,096.39
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,154.69
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	19,551.56	0.00	0.00	0.00	0.00
280	1XXX	2XX	120.80	0.00	0.00	0.00	0.00
280	1XXX	3XX	482.33	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			20,154.69	0.00	0.00	0.00	0.00

20,154.69

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,250.00	0.00	0.00	0.00	1,250.00
Land Improvements	9,538.00	0.00	0.00	0.00	9,538.00
Buildings	291,565.10	0.00	0.00	0.00	291,565.10
Machinery and Equipment	138,254.00	0.00	13,428.00	0.00	151,682.00
Totals at Historical Cost	440,607.10	0.00	13,428.00	0.00	454,035.10
Depreciation					
Improvement Accum	2,673.00	0.00	191.00	0.00	2,864.00
Building Accum	248,916.00	0.00	7,444.00	0.00	256,360.00
Machinery and Equipment Accum	128,678.00	0.00	11,761.00	0.00	140,439.00
Total Accumulated Depreciation	380,267.00	0.00	19,396.00	0.00	399,663.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	60,340.10	0.00	-5,968.00	0.00	54,372.10

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	4,137.50	3,211.19	0.00	0.00	7,348.69	4,197.55	3,151.14
Total Governmental Activity							
Non-bond Long-Term Liabilities	4,137.50	3,211.19	0.00	0.00	7,348.69	4,197.55	3,151.14

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0534-51874565

27 Lincoln County

0534 Trego Elem

Net Pension Liability FY2016

**Beginning
Balance**

Additions

Reductions

Ending Balance